



# LIFE MEMBERSHIP



# Long Live Tingira - Mates For Life

# TINGIRA.ORG.AU





### " Long Live Tingira - Mates For Life "

From past monthly newsletters of 'The Open Sea', inherited from the previous Tingira Old Boys Association, comes a repeated phrase on many pages, "Tingira Will Live Forever".

The last living member of that first generation, Tingira Boy, Dan Bowdan, passed the Tingira helm to the new Secretary, Mark Lee, in 2011, during the early foundation days of this Tingira Australia Association. Mark promised Dan that these 'new Tingira Boys' will do everything they can to keep the original Tingira vision alive and that we the 'Tingira Boys' will live on forever.

The 2021 in-coming Tingira Australia President, Brad Murphy OAM, put a new quote into our chorus with "Long Live Tingira - Mates For Life" at the 2022 book launch presentation of RAN JRTS HMAS Cerberus; it sends a strong clear message to all.

This is the new 'Vision Statement'.

We now seek to move forward beyond 2024, as always with a positive attitude, aiming to uphold the modern-day success and future vision of the Tingira Australia Association.





COVER PHOTOGRAPH - A new item to be manufactured for the 2025 JR Reunion, the Tingira 'Bullion Pocket Badge'



# Become TINGIRA Proud ...

Wear your Tingira Polo shirt shopping, be surprised how many former 'navy salts' you meet in your area; you may discover some new or former shipmates!

> Members, JR's, Associates & friends of Tingira Website purchase only Postage & Handling \$14.99



# TINGIRA.ORG.AU



PATRON VADM Russ Crane AO, CSM, RANR ACT





CHAIRMAN Lance Ker QLD

TINGIRA

### NATIONAL COMMITTEE 2024 - 2027



PRESIDENT Brad Murphy OAM - QLD



VICE PRESIDENT Jeff Wake OAM, RFD- WA



SECRETARY Mark Lee - NSW



COMMITTEE Steven Kelly - WA



TREASURER David Rafferty - NSW



COMMITTEE Mark Worrall - ACT



COMMITTEE Darryn Rose - NSW



COMMITTEE Paul Kalajzich - WA





### PATRON'S REPORT



Vice Admiral **RUSS CRANE** AO, CSM RAN (Retd)

# TINGIRA - YESTERDAY, TODAY AND TOMORROW ...

6 6 Our Tingira Secretary, Mark Lee, recently asked me to reflect on the first 15 years of our Tingira Association Australia (TAA). My initial thought was one of shock to realise that it has been 15 years since the TAA was formed. I then turned my thoughts to what the TAA has achieved in that relatively short period of time.

> As many will know, I had the great privilege of leading the Royal Australian Navy (RAN) as the Chief of Navy for 3 years from 2008 to 2011. In a chronological or timebased sense, one of the greatest responsibilities of this office is to develop a strategic plan for the envisioned geopolitical future, manage our commitment to

contemporary operations and safeguard our history and heritage. In an organisation as iconic as our RAN each of these timeframes are critically important. That said, I have always believed that an organisation such as our Navy stands, metaphorically, on the shoulders of those who have gone before us. Thus, managing our history and heritage has a special place in all that we do.

Not appreciating and preserving where we have come from can be fraught with danger and we need to do all that we can to preserve an understanding and provide ongoing acknowledgement of our history and heritage. It is not a concept of "nice to do", it is central to our culture and warfighting capability. Our heritage is our hard edge. It is who we are and we must guard it well! Our heritage through the values, culture and commitment of those who have served and currently serve make the RAN what it is today and we must foster that heritage with great care. This is the reason I am so pleased with the progress of the Association and its members over the first 15 years.

We are a small group of a little over 13,000 young boys who played an extremely important part in the development of our Navy in the 1960s, 70s and 80s as part of the Junior

Our heritage is our hard edge. It is who we are and we must guard it well!

Recruit Training Scheme. It is a part of our Navy history and will always be so. It follows then, in my view, that the TAA and its membership has a vital role in acting to preserve the understanding and knowledge of what occurred during this important and exciting period of our Navy's growth. We were a group of young boys drawn from an egalitarian society, trained and

readied to serve our nation to the best of our ability. Yes, there were some unwelcome issues which occurred during our training and it is important we learn from those. Equally important is that we celebrate the mateship, dedication and enthusiasm we learnt as JRs toward serving our nation both as we did then and now.

As I look at our TAA membership today, I see the many opportunities taken to rekindle those relationships and hold close that which we learnt as young men.

I have been extremely impressed with the way the TAA has developed over the past 15 years. A sailor's life is exciting and very special and central to that is the mateships that are developed in serving our nation at sea". RC





### CHAIRMAN'S REPORT



TAA Chairman

# TINGIRA - ONCE A JR, ALWAYS A JR ...

Tingira Secretary Mark Lee recently asked me to pen my recollection of the contributions of the Committee over the last 15 years of the Tingira Australia Association.

> Joining the Association in 2011 as a Committee member, it was a great time for myself re-connecting with past, new and former shipmates of HMAS Leeuwin and the Royal Australian Navy family.

Looking back at 15 years down our Tingira road, I believe there are still many bright and active future years ahead of us. I've been honoured to be the National President for seven years and Chairman for the past five.

Our present Committee has great 'Vigilance and Devotion' to continue to navigate our course forward and upward. the upcoming JR Reunion in Perth is a prime example of 'Call the Hands'.

Since the Tingira's inception in 2010, after the 50 year JR Reunion in Perth, we have had many Committee combinations with a mixture of well bred JR's with some very rounded worldly experience in our ranks. This has propelled and forged this Association to where it is today, following on from our first generation of Tingira shipmates, the 'Tingira Old Boys Association' (TOBA).

Reflecting on many of our times with Mess Dinners at various military establishments, the Sydney home base at Rose Bay RSL club has supported the Association and the Tingira Memorial. We are honoured to be part of the Coral Sea commemoration annually with the America Australia Association in Canberra. Our 2015 reunion in Sydney was one of the greatest Reunions I've been a part of, especially the James Craig Sail day and the Formal dinner where we honoured some 1st Intake JR's.

2020 was a bit of a downer with COVID-19, especially after the tireless work of the Committee from the Eastern States working with the West trying to bring us all together again.

Our 2015 reunion in Sydney was one of the greatest Reunions I've been a part of especially the James Craig sail day, and the formal dinner where we honoured our 1<sup>st</sup> Intake JR's We are a unique Association, coming together as 15-16-yearold sailor boys. This has only happened once before within the Royal Australia Navy's heritage. Clipper ship Sobroan, our first training ship HMAS Tingira from 1912 to 1927, and then us, the present second generation of RAN Tingira Boys from HMAS Leeuwin 1960-1984.

Unfortunately, I am lament to say we will never again see a program like the Junior Recruit Training Scheme again. due to the new world we live in today.

The JRs from the 1960s-80s have reached all levels of excellence with a few Admirals in our ranks and other outstanding achievements which are still coming through the current Australian Defence Force in expertise and experience, which all started on that Parade ground in East Fremantle. Our annual award of the 'Stonehaven Medal' is a prime example of who we are today in community and society.

I say with closing to all JR's stand proud and remember once a JR always a JR ". *LK* 

#### HMAS LEEUWIN - I SHALL MAINTAIN



ANZAC DAY - BUNDERBERG Drinks at the RSL Club. L-R: Former JR Ray Rodgers, POME George Maver (WW11 Navy Vet aged 96) and Tingira President, Brad Murphy, enjoying a 'Rum and Milk' following the Bargara Beach Dawn Service.



### PRESIDENT'S REPORT



TAA President BRAD MURPHY OAM

# TINGIRA - FORWARD MARCH OUR JUNIOR RECRUITS ...

**6** One might ponder what the "collective pronoun" for a gathering of 15 and 16-year-old boys out for an adventure would be – well, it would have to be "Junior Recruits" (JR's) for certain.

> Reflecting on the words of our Tingira Chairman, Lance Ker, I considered the wide and varied adventures and contributions to our great country that has become the legacy of this never-to-be-seen-again program, the

'RAN Junior Recruit Training Scheme".

The footprint to that scheme is the result of the spread of JR's across the globe is extensive and worthy of celebration of the success of this starting point for us all, all those years ago.

I considered how we started at the very bottom rung of the RAN ladder and our Patron Russ Crane reaching the Holy Grail of Chief of Navy! And so many other amazing contributions by so many to the rich nautical history of the RAN along this famous Tingira lifetime voyage!

And then to those that navigated the torrid seas of the civilian world. To use these early navy skills and commitment that is sadly so often bereft around us in this world, and why these early, often torturous, experiences teaching discipline and success are now demonstrated in our individual and collective achievements.

In the year 2024 Tingira continued to form-up across the nation on Anzac Day and parade our banner at every opportunity, BZ to all who contributed. Many of the intakes had their own reunions intakes across the nation and again many former JRs made their way to the gates of leeuwin

Bravo Zulu to each and every one of our amazing crew who made that decision so early in our lives to become JR

and visited the Junior Recruit Memorial. As an association, the Treasurer and Secretary, did very well to keep the funds afloat and trim the expenditure. I'm sure 2025 will be another juggling act for them again with the big expense of a national reunion, I hope they can find some generous sponsors along the way!

> So, as we approach yet another milestone in our journey, we prepare to gather, celebrate and commemorate together in November for the 2025 JR Reunion, in Western Australia. What an inspiring opportunity for us to reflect and celebrate those journeys we have each made and those of our shipmates – those early experiences as young boys who rapidly matured to young men – experiences that shaped our futures and that of our rich Aussie history.

Bravo Zulu to each and every one of our amazing crew who made that decision so early in our lives to become a JR. And to have used the experience to become the men we are today, seawater running strong within our veins and fair winds guiding and propelling us forever forward!

I am so proud of who we are as a community and an ex navy association.

I am and am looking forward to catching up with 'Brothers' old and new at the Reunion in November on the familiar soil on the banks of the Swan River!

See you all there". BM

#### Long Live Tingira - Mates For Life



ANZAC DAY - SYDNEY A final march for this Tingira Secretary Mark Lee



### SECRETARY'S REPORT



# **TINGIRA** - THANK YOU MY LIFETIME VOYAGE ...

6 6 As the Tingira Secretary for the past 15 years, it has been a long journey, and a very enjoyable one. I have met many new and old navy friends and walked through doorways I would never have dreamed of. To me and many others. Tingira has been all about opportunity and making the most of it for the association.

> Opportunity is what I have tried to bring to our association the most. The opportunity to raise our flag and bring awareness to our history of Sobraon, Tingira, Cerberus and Leeuwin, along with our presentday Tingira status as an association to our members, the general public and most of all. our present-day members of the Royal Australian Navy.

From that first 2012 ANZAC Dav march in Sydney when we paraded the original HMAS Tingira flag behind our new Patron. Vice Admiral Russ Crane, to last year's delivery of the best surprise of all, the Stonehaven Medal. awarded to RSL NSW President Jesse

James at a sub-Branch RSL function. The legendary navy ingredient of 'mateship' has brought us together as an association and set us apart from many other community organisations. I know many of us to stand verv proud of who we are and what we are for when we put on the Tingira tie and pull on the old blue beret

The Junior Recruit Reunion in Perth next November is all about that, reuniting old

shipmates and making a few new ones over the next few days. The costs of coming together like this are very high however the rewards are well worth it when you have time to look back and reflect on the moments.

Your physical and mental health goes to a new level when you are reunited with all shipmates from a past era. The blood level will be purring high when hopefully a few hundred old Tingira Boys fall in on the old Leeuwin parade ground on Tuesday 11 November 2025, ready to become the 'honour guard' at the JR Memorial Leeuwin Barracks Remembrance Day service.

> And for the future of this role as Tingira Secretary, it's anyone's guess. I now have other plans to fill in my new retirement status, and I have many people to thank. Top of my list is our Tingira Patron, Russ Crane, and our Presidents over my journey, Chris Perrin, Greg Read, Lance Kerr and Brad Murphy. who have always been there when required to assist the Secretary with direction and purpose.

And to my wife Margaret and the three 'Lee Boys' Mitchell, Morgan and Marshall, of which two have joined the navy, Tingira thanks the three of you for your support over the years and being the Secretary's side.

And to my late mother Lena mum and my father Harry, they signed the papers to put me on this journey of life as a 15 year old sailor boy, thank you is just not enough for the rewards it has delivered ". ML

2025

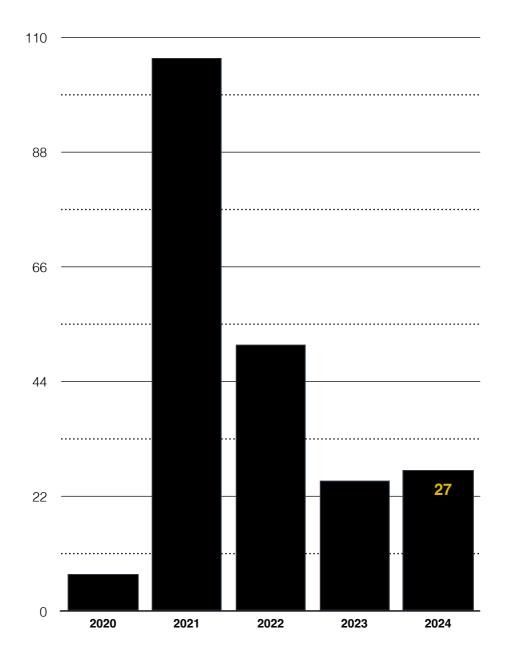
Tingira has been all about opportunity and making the most of it for the association



Membership growth was not a major promotional activity this year as it has been in the past.

Many General Members have now upgraded to the Life Member status, they are not counted as new members.

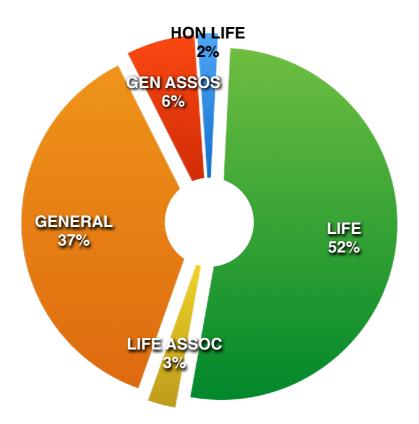
New memberships always spark when a version of VOICEpipe is published and with social media broadcasts. The launch of the JR Reunion in mid December has also seen an instant response to new and upgraded membership numbers.



### CATEGORY NUMBERS

MEMBERSHIP	2023	2024	TOTAL
HONORARY LIFE MEMBER	2	0	17
FOUNDATION LIFE MEMBER	8	13	462
ASSOCIATE FOUNDATION LIFE MEMBER	1	0	23
GENERAL MEMBER	14	12	330
ASSOCIATE GENERAL MEMBER	0	2	56
TOTALS	25	27	888

#### 888 MEMBERS NATIONALLY



#### STOCK & SALES

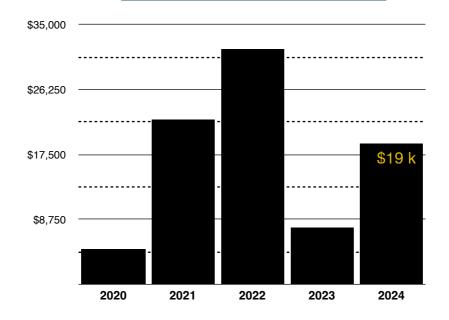
Shelf stock items continue to run down before introducing new items. Concerns ahead with former Asian suppliers are now in jeopardy. Australian manufactured products are nows secured, costs are higher with small profit margins.

New income streams, not from merchandise, have been addressed with new merchandise and publications introduced for the 2025 JR Reunion. Requests for football style rugby jumper, as a winter clothing line are again being investigated in 2025 - 26.

Life Membership sales and the first moth of JR Reunion pre sales contributing to an overall improved annual income on the 2024 result.

TAA - PRODUCTS	STOCK 1-1-25	SALE PRICE	STOCK VALUE
TIES	29	\$35	\$1,015
BOW TIES	20	\$100	\$2,000
COVID MASK	4	\$20	\$80
POLO SHIRTS			
SMALL	4	\$22.50	\$90
XL2	2	\$22.50	\$45
XL3	7	\$22.50	\$157.5
XL4	10	\$22.50	\$225
XL5	7	\$22.50	\$157.5
REUNION STOCK			
CHALLENGE COINS	3	\$45	\$135
HIP FLASKS	5	\$40	\$200
TOTALS	91	TOTAL	\$4,105

#### STOCKTAKE 1/1/25



SALES HISTORY

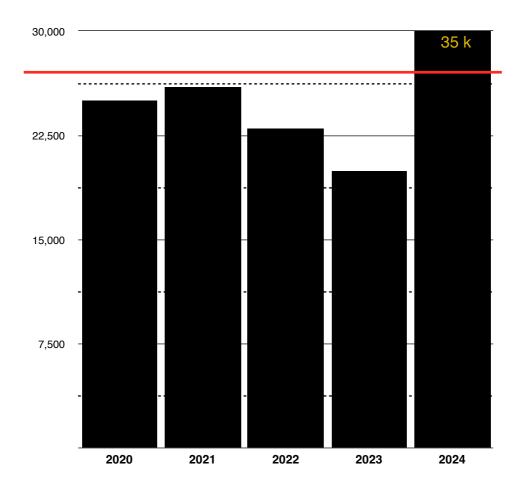
#### WEBSITE

### TINGIRA.ORG.AU

Website front page 'hits' are the medium of calculation for the association's communication reach. Most will search over another 3-5 pages of information on anyone visit. Publication of quarterly VoicePipe newsletter brings huge, also the commemoration events driving new people to the site regularly. Growth has doubled over the five-year period.

The site contains all association details from start-up day 1-1-11, with all annual reports, strategic plan, constitution, rules, and regulations of the association, all mounted on the site for general information.

A new section this year for the provision to name the Foundation Life Membership group. New Life members was added to this webpage in 2025.



#### 25,762 AVGE WEBSITE HIT RATE





2017 **KEN & LORRAINE** DOBBIE Devonport, TAS



2018 PHILLIP LANCASTER Piara Waters, WA

DAVID CASSIDY Banora Point, NSW



2019 **DARYL & SHANE** WALTON Forrestfield, WA

"The annual Tingira Stonehaven Medal is awarded to the Tingira Boy or Boys, who go 'above and beyond' their normal call of duty"

> **GREG READ** sc Tingira President 2013



**BRAD & JACKIE** 

2020

2022

STRONG

**MURPHY** Windemere, QLD

> 2021 **JOHN & MEREDITH** PERRYMAN Fadden, ACT

**JACK & ANITA** Rockingham, WA





2023 **RAY & PAULINE** JAMES Ingleburn, NSW







## ACTIVITY REVIEW

MARCH	ANNUAL REPORT & VOICEpipe magazine Patron, WoN & CN Russell Office, Canberra, ACT	
APRIL	<b>TINGIRA CHALLENGE</b> Shark Island canoe race - Rose Bay, NSW	
	<b>ANZAC DAY</b> Dawn Service - Leeuwin Barracks, WA	
	TINGIRA FLAG & BANNER PARADED Anzac Day March	
	Cairns, Sydney, Melbourne, Adelaide & Perth	
	<b>TINGIRA AGM</b> Emden Gun, Hyde Park, Sydney, NSW	
ΜΑΥ	<b>CORAL SEA COMMEMORATION</b> Russell Offices, Canberra, ACT	
JULY	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC	
	<b>NATIONAL TINGIRA DAY</b> Dress Ship, Tingira Memorial, Rose Bay, NSW	
SEPTEMBER	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC	
NOVEMBER	<b>REMEMBRANCE DAY</b> Commemoration JR Memorial, Rose Bay, NSW	
DECEMBER	TINGIRA TOP SHOT PRESENTATION HMAS Cerberus - Recruit School. Westernport, VIC	
	TINGIRA STONEHAVEN MEDAL PRESENTATION DVA HQ, Canberra, ACT	

### 2024 PUBLICATIONS



2023 ANNUAL REPORT

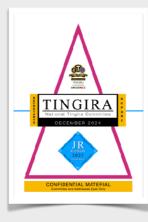


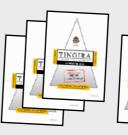
2025 JR REUNION MASTER PLAN



QUARTERLY VOICEpipe MAGAZINE









**COMMITTEE** 12 Monthly Reports

### TINGIRA in FOCUS



**Tingira Challenge** - Pierre Vilella overall winner of the Tingira Challenge 2024, presented with the famous 'Tingira Bell' trophy by Tingira Treasurer David Rafferty.



Ship Citation - Commodore Eric Young, presents the former Captain of HMAS Tobruk (II) Commodore Kevin Taylor, CSC, RAN (Retd) and Lieutenant John Perryman, CSM, RAN (Stevenson Div -70th) with the citation for the Meritorious Unit Citation at a ceremony at Naval Headquarters Canberra April 2024.

### TINGIRA in FOCUS



**Tingira Collection** - Many of the above items are about to find a new home for display inside the Seapower navy museum's on the East and West coast of Australia.



**Tingira Banner** - The new banner is on parade for first time at the annual Anzac Day march, Cairns North Queensland.`

### COMMITTEE MEETING MONTHLY REPORTS

After the national 'on again and off again' COVID restrictions of 2021-23, the quarterly meetings became normal process as one 'continuous' open book' meeting with the Secretary's desk 'open at all times' for the committee to put motions and conduct the business of the association from day to day.

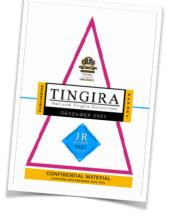
The Secretary produced a detailed 'informative' document on the first day of each month, for the committee to digest and act upon the items and motions as required.

Members Steven Kelly (WA) and Mark Worrall (ACT) joined the committee April 2024 filling two casual vacancy positions after Chris Parr and Kevin Purkiss stood down from active committee duty, we thank them for their contributions and commitment over the period.

2025 will continue the same process of meeting with 'Monthly Secretary Reports' until the committee decides a new meeting process or format to suit nationally. Zoom meetings with statewide time zones were very difficult for all.

Annual General Meeting was conducted within the first six months on 25/4/24 at the Emden Gun, Hyde Park, Sydney. The next election for new National Committee will be conducted at the 2027 AGM.

ATTENDANCE Phone Screen - Email	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV	DEC	Total
<b>Brad Murphy</b> President	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Jeff Wake</b> Vice President	1	1	1	1	1	1	1	1	1	1	1	1	12
<i>Mark Lee</i> Secretary	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>David Rafferty</b> Treasurer	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Darryn Rose</b> Committee	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Paul Kalajzich</b> Committee	1	1	1	1	1	1	1	1	1	1	1	1	12
<b>Steven Kelly</b> Committee					1	1	1	1	1	1	1	1	8
Mark Worrall Committee					1	1	1	1	1	1	1	1	8
<b>Chris Parr</b> Vice President	1	1	1	1									4
Kevin Purkiss Committee	1	1	1	1									4



### PROFIT & LOSS STATEMENT

# **Income and Expenditure Statement**

#### TINGIRA AUSTRALIA ASSOCIATION INC.

For the year ended 31 December 2024

	2024	2023
Income		
Grant Operating	-	4,500
Merchandise Sales		
Merchandise Sales	19,123	7,589
Total Merchandise Sales	19,123	7,589
Total Income	19,123	12,089
Gross Surplus	19,123	12,089
Other Income		
Interest Income	1	1
Total Other Income	1	1
Expenditure		
Travel and Accommodation	1,752	1,723
Closing stock	(4,105)	(7,690)
Consulting & Accounting	500	500
Entertainment	-	35
Freight - Express POST	901	1,115
General Expenses	816	1,551
Insurance	200	200
Legal expenses	-	45
Opening stock	7,690	9,485
Printing & Stationery	1,825	2,355
Purchase - TAA ID Badges	123	812
Purchases - JR Reunion	253	-
Subscriptions - XERO	307	292
Website - TAA	4,283	1,062
Total Expenditure	14,544	11,486
Current Year Surplus/ (Deficit) Before Income Tax Adjustments	4,579	604
Current Year Surplus/(Deficit) Before Income Tax	4,579	604
Net Current Year Surplus After Income Tax	4,579	604

### **BALANCE SHEET**

# **Assets and Liabilities Statement**

#### TINGIRA AUSTRALIA ASSOCIATION INC. As at 31 December 2024 Cash Basis

	NOTES	31 DEC 2024	31 DEC 2023
Assets			
Current Assets			
Cash and Cash Equivalents		21,145	11,541
GST Receivable		-	19
Total Current Assets		21,145	11,560
Non-Current Assets			
Other Non-Current Assets		4,105	7,690
Total Non-Current Assets		4,105	7,690
Total Assets		25,250	19,250
Liabilities			
Current Liabilities			
GST Payable		1,421	-
Total Current Liabilities		1,421	-
Total Liabilities		1,421	-
Net Assets		23,829	19,250
Member's Funds			
Capital Reserve		23,829	19,250
Total Member's Funds		23,829	19,250

### CASH FLOW

# **Statement of Cash Flows - Direct Method**

# TINGIRA AUSTRALIA ASSOCIATION INC.

For the year ended 31 December 2024

	2024	2023
Operating Activities		
Receipts from grants	-	4,500
Receipts from customers	21,035	8,348
Interest received	1	1
GST	195	-
Cash payments from other operating activities	(15,212)	(12,345)
Net Cash Flows from Operating Activities	6,019	503
<b>nvesting Activities</b> Other cash items from investing activities	3,585	1,795
Net Cash Flows from Investing Activities	3,585	1,795
Net Cash Flows	9,604	2,298
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	11,541	9,242
Net change in cash for period	9,604	2,298
Cash and cash equivalents at end of period	21,145	11,541

### **EXECUTIVE STATEMENT**

### **True and Fair Position**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2024

Annual Statements Give True and Fair View of Financial Position and Performance of the Association

We, Brad Murphy - President and Mark Lee - Secretary , being members of the committee of TINGIRA AUSTRALIA ASSOCIATION INC., certify that –

The statements attached to this certificate give a true and fair view of the financial position and performance of TINGIRA AUSTRALIA ASSOCIATION INC. during and at the end of the financial year of the association ending on 31 December 2022.

Brad Murphy - President

Signed:

Dated: 25/4/25

Mark Lee - Secretary

Signed:

Dated: 25/4/25



### **Certificate By Members of the Committee**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2024

Mark Par

I, Mark Lee - Secretary, 91 Warralong Road, Cootamundra, NSW certify that:

- 1. I attended the annual general meeting of the association held on 25/4/25
- 2. The financial statements for the year ended 31 December 2024 were submitted to the members of the association at its annual general meeting.

Dated: 25/4/25





### ACCOUNTANTS STATEMENT

### **Compilation Report**

#### TINGIRA AUSTRALIA ASSOCIATION INC. For the year ended 31 December 2024 Cash Basis

Compilation report to TINGIRA AUSTRALIA ASSOCIATION INC..

We have compiled the accompanying special purpose financial statements of TINGIRA AUSTRALIA ASSOCIATION INC., which comprise the asset and liabilities statement as at 31 December 2023, income and expenditure statement, the statement of cash flows, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1.

#### The Responsibility of the Committee Member's

The committee of TINGIRA AUSTRALIA ASSOCIATION INC. are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that financial statements were prepared.

#### **Our Responsibility**

On the basis of information provided by the partners we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in Note 1 to the financial statements and APES 315 *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants.* 

#### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the committee who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Summit Consultants

Suite 2, 401 Pacific Highway, Artarmon, NSW, 2064

Artin Etmekdjian

**Chartered Accountant** 

Dated: 9th April 2024



### ACCOUNTANTS NOTE

Notes to the Financial Statements

#### TINGIRA AUSTRALIA ASSOCIATION

For the year ended 31 December 2024 1. Summary of Significant Accounting Policies

The financial statements are special purpose financial statements prepared in order to satisfy the financial reporting requirements of the Associations Incorporation Act New South Wales . The committee has determined that the association is not a reporting entity.

The financial statements have been prepared on an accruals basis and are based on historic costs and do not take into account changing money values or, except where stated specifically, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless stated otherwise, have been adopted in the preparation of these financial statements.

#### Income Tax

The Association is of the opinion that it is exempt and not subject to income tax .

Property, Plant and Equipment (PPE)

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

#### **Impairment of Assets**

At the end of each reporting period, the committee reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in the income and expenditure statement.

#### **Employee Provisions**

Provision is made for the association's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee provisions have been measured at the amounts expected to be paid when the liability is settled.

#### Provisions

Provisions are recognised when the association has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that out flow can be reliably measured. Provisions are measured at the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Cash on Hand Cash on hand includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

#### Accounts Receivable and Other Debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from donors. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

#### **Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

If conditions are attached to the grant that must be satisfied before the association is eligible to receive the contribution, recognition of the grant as revenue will be deferred until those conditions are satisfied.

All revenue is stated net of the amount of goods and services tax.

#### Leases

Leases of PPE, where substantially all the risks and benefits incidental to the ownership of the asset (but not the legal ownership) are transferred to the association, are classified as finance leases.

Finance leases are capitalised by recording an asset and a liability at the lower of the amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for that period.

Leased assets are depreciated on a straightline basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

#### Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the assets and liabilities statement.

Financial Assets Investments in financial assets are initially recognised at cost, which includes transaction costs, and are subsequently measured at fair value, which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

#### Accounts Payable and Other Payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period that remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.



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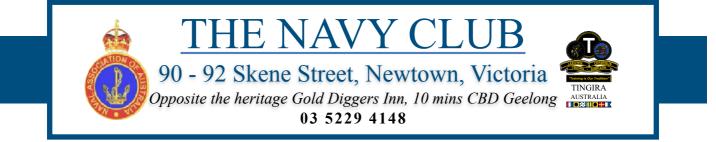
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